Docket No.: TOW-041RCE2

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: September 9, 2008

Electronic Signature for David R. Burns: /David R. Burns/

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yosuke Fujii et al.

Application No.: 10/656,481

Filed: September 4, 2003

For: FUEL CELL

Confirmation No.: 8703

Group Art Unit: 1795

Examiner: Robert W. Hodge

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE

Dear Sir:

In response to the Office Action mailed June 9, 2008 (Paper Number 20080604), Applicants submit the following remarks to secure allowance of the above-captioned application.